No. 55. INDIANA DEPARTMENT OF STATE REVENUE, GROSS INCOME TAX DIVISION, *v.* NEBEKER. Certiorari, 348 U. S. 808, to the Supreme Court of Indiana. Argued February 1, 1955. Decided February 7, 1955. *Per Curiam:* Affirmed on the authority of *Freeman* v. *Hewit*, 329 U. S. 249. MR. JUSTICE BLACK and MR. JUSTICE DOUGLAS dissent. *Lloyd C. Hutchinson*, Deputy Attorney General of Indiana, argued the cause for petitioner. With him on the brief were *Edwin K. Steers*, Attorney General, and *Carl M. Franceschini*, Deputy Attorney General. *Raymond O. Evans* argued the cause and filed a brief for respondent. Reported below: 233 Ind. 58, 116 N. E. 2d 104.